STATE FUNDS DISTRIBUTED TO LOCAL GOVERNMENT SUBDIVISIONS FOR FISCAL YEAR 1998-99

Categories of State Aid	1997-1998	1998-1999
Homestead Exemption	\$35,095,570	\$32,212,813
Insurance Premium Distribution ¹	7,407,656	8,226,704
Highway User Revenue Distribution (County - Estimated)	75,413,946	79,398,857
Highway User Revenue Distribution (Cities - Estimated)	75,913,544	82,184,544
State Aid to Natural Resource Districts ²	689,500	2,301,138
State Aid to Municipalities	17,631,500	17,631,500
Municipal Equalization		9,004,005
State Aid to Counties	13,297,500	13,297,500
County Property Tax Relief	5,444,958	5,444,958
State Aid to Community Colleges ³	38,431,805	47,611,822
Annual Aid to Education ⁴	465,944,483	591,237,491
Special Education Payments	111,965,885	115,262,772
State Temporary School Fund	25,698,671	28,098,779
Construction Grants Program	155,938	105,274
Aid to Airports	1,202,874	1,650,115
Resources Development Fund	2,268,510	1,626,999
Municipal Infrastructure Redevelopment Fund	3,050,000	3,050,000
Total Tax Dollars Distributed	\$879,612,340	\$1,038,345,271

¹ The total amount transferred into the Insurance Tax Fund was \$18,769,139 for FY1997-98 and \$20,816,760 for FY 1998-99. The revenue is distributed to counties (10% less \$100,000 to the Nebraska Local Government Innovation and Restructuring Fund), cities (30%), and school districts (60%). Per LB 1050, the portion allocated to school districts for FY1997-98 (\$11,261,483) and FY 1998-99 (\$12,490,056) will be included in the school equalization aid formula.

² LB 880 increased the appropriation for FY 1998-99 and 1999-00.

 $^{^{\}rm 3}$ Amount represents formula-based aid only and does not include grant programs.

⁴ Includes the Insurance Premium Tax Distribution.